

Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

Claims 1-6 (Canceled).

7. (New) A headliner, comprising:

a substrate including a first surface, and an opposite, second surface substantially parallel to said first surface forming a thickness of said substrate therebetween, said first surface having a plurality of impressions formed therein along a plane of said first surface so as to create a corresponding number of projections extending outwardly from said second surface substantially perpendicular to said plane of said first surface; and

a layer of material attached to said projections of said substrate,

wherein said layer of material together with said projections form an I-beam structure that enhances the strength of said headliner.

8. (New) The headliner according to Claim 7, wherein said substrate and said layer of material are comprised of polyethylene terephthalate (PET) material.

9. (New) The headliner according to Claim 7, wherein said substrate and said layer of material are comprised of 100% recyclable material.

10. (New) The headliner according to Claim 7, wherein said impressions and corresponding projections are arranged so as to have a maximum number per unit area of substrate.

11. (New) The headliner according to Claim 7, further comprising a face fabric attached to said layer of material.

12. (New) The interior trim panel according to Claim 7, wherein said plurality of impressions and corresponding projections form a two-dimensional array.

13. (New) A method of manufacturing a headliner, comprising the steps of:
compressing both sides of a substrate so as to form a first surface, and an opposite, second surface substantially parallel to said first surface forming a thickness of said substrate therebetween, said first surface having a plurality of impressions formed therein along a plane of said first surface so as to create a corresponding number of projections extending outwardly from said second surface substantially perpendicular to said plane of said first surface; and
attaching a layer of material to the projections of the substrate,
whereby the layer of material together with the projections form an I-beam structure that enhances the strength of the headliner.

14. (New) The method of Claim 13, further comprising the step of attaching a face fabric to the layer of material.

15. (New) The method of Claim 13, further comprising the step of arranging the plurality of impressions and corresponding projections so as to have a maximum number per unit area of substrate.

16. (New) The method of Claim 13, wherein the plurality of impressions and corresponding projections form a two-dimensional array.